



Payable invoices CNRS minimum requirements and Best Practices

Objectives:

- Increase efficiency and quality in invoice processing for CNRS
- Minimize processing leadtime, and insure suppliers payment in due time

It is in your own interest to respect the following best practices.

Should you not respect them, we may either reject your invoices or delay their processing.

1) Minimum mentions to be quoted :

These requirements are common commercial standards. See reminder on pages 2 and 3 hereafter

2) Invoices should be sent :

- By Chorus Pro portal (electronic submission form)
- By post mail at SCTD COLLECTION ADDRESS

3) One invoice per goods or service delivery address

WHO DOES WHAT at CNRS ?

The Unit or Laboratory placing the order will deal with disputes on prices and quantities (1300 points of contact)

SCTD Department will deal with invoice processing and reminders (1 point of contact)

Regional Accounting Department will process payment (18 points of contact)

MINIMUM DETAILS to be quoted on INVOICES

Supplier name Supplier address <i>Phone</i> <i>Fax</i> <i>Email address</i> VAT-Id-Nr : XXXXXXXX	1
---	----------

Invoice Processing Department address CNRS - SCTD 2 rue Jean Zay TSA F-54519 VANDOEUVRE-LES-NANCY CEDEX N° VAT CNRS : FR40180089013	2
---	----------

INVOICE (or CREDIT NOTE) n° : Date :	3
---	----------

Delivery address (name and address of CNRS UNIT): Service code of the delivery address (Code Service Chorus Pro) : CNRS Purchase Order : CNRS contract or Tender REF if applicable:	6
--	----------

Code and description of goods and services	Quantity	Unit price	Discount	Amount before tax	VAT rate
Delivery date					
XXXXXXXXXXXXXXXXXXXX	5	300,00		1 500,00	0,00%
XXXXXXXXXXXXXXXXXXXX	10	200,00		2 000,00	0,00%
XXXXXXXXXXXXXXXXXXXX	10	500,00		5 000,00	0,00%
Shipping	1	50,00		50,00	0,00%
Other costs	1	10,00		10,00	0,00%

5	VAT breakdown <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">VAT basis</th> <th style="text-align: left;">VAT rate</th> <th style="text-align: left;">VAT amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">8 560,00</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: right;">8 560,00</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>	VAT basis	VAT rate	VAT amount	8 560,00	-	-	8 560,00	-	-
VAT basis	VAT rate	VAT amount								
8 560,00	-	-								
8 560,00	-	-								

Total Amount before tax	8 560,00	Currency
Total VAT amount	-	
Grand total	8 560,00	

Terms and conditions of payment :	6
--	----------

Bank details : <i>Account holder :</i> <i>Bank name :</i> <i>Bank Branch and address:</i> <i>Account number :</i> <i>Routing numer / Bank code + branch code :</i> <i>IBAN number (only countries zone SEPA):</i> <i>code SWIFT/BIC :</i>

LEGAL and TAX REQUIREMENTS

Invoices stand as legal proofs of commercial deals, as well as original accounting documents. They also serve as proofs for all VAT issues, including when VAT is not taxable.

For EU, refer to Council Directive 2006/112 / EC on the common system of value added tax amended by Directive 2010/45 / EU of 13 July 2010.

1 Supplier's details:

	Comments
Company name	
Headquarters / Address	
Company ID number	As applicable in own country
VAT intra-community number	Mandatory if EUROPEAN UNION
OTHER	If applicable, mention Factor name, their address and bank details

2 Customer's details and references:

	Comments
CNRS entities as quoted on purchase order	Acronym CNRS always be mentioned
Address	Invoicing address as quoted on Purchase Order. TSA collection number will vary according to regional grouping.
CNRS VAT intra-community number	If EU supplier : The invoice must indicate the supplier and customer number CNRS number: FR40180089013
CNRS PURCHASE ORDER	11 characters IN THE FORM XXXXLXXXXX. CNRS does not make any commitment without a PO or written contract
CNRS CONTRACT OR TENDER reference	If applicable
Service code of the delivery address (Code Service Chorus Pro)	If invoices sent by Chorus Pro portal (electronic submission form)
GEOGRAPHICAL DELIVERY ADDRESS	Will allow us to identify the laboratory or unit dealing with the transaction

3 Invoice header:

	Comments
Type of document	Invoice, Credit note, Debit note, Down payment...
Document number	Unique number based on non-discontinued and chronological sequence.
Document date	
Credit note	Should in all cases refer to initial document number and date or for recurring services the period concerned by the credit. Should explicitly mention whether it reduces or cancels the original document.

4 Goods and services:

	Comments
Description	Article code is not sufficient. A description of the goods and services should be mentioned
Quantity	
Delivery date	On each line if several deliveries have taken place
Unit price before tax	
Discount	Mention discount if earned at sales date and if directly connected to goods and articles described on the line
Amount before tax	
VAT applicable rate	A VAT code is not sufficient. A caption should be added

5 Invoice footer:

	Comments
TOTAL Amount before tax	
Total VAT amount	
TOTAL including VAT	
If more than one VAT rate : VAT rates and amounts breakdown Basis for VAT calculation	Mandatory in the case of more than one VAT rates. For each VAT rate, break down Basis Before Tax, Rate, VAT amount
Currency	
VAT mandatory mentions (case of exemption...)	For EEC suppliers : in case of exemption, or when the customer is NOT liable for the tax, refer to the applicable Directive and Provision or individual case or trade situation.

6

Green boxes: Payment and critical mentions

Terms and conditions of payment	INCOTERM if applicable
BANK details	An official document issued by the bank should be provided in all cases to ensure the validity of the bank account For suppliers in the SEPA area provide a bank IBAN Before invoicing to CNRS-SCTD, please note that your bank account details must be sent to the Unit or Laboratory placing the order.